

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

"**COWAL**" asks where he can find the best description of, or treatise on, orthodiagraphy of the heart and radioscropy of the chest and abdomen. He requires such an account as would appeal to the general physician with a special leaning towards cardiology.

HARDENING THE FEET.

DR. W. S. SODEN (Winchcombe) writes in reply to "H. R." (May 5th, p. 787): Soaking the feet in a 1 per cent. aqueous solution of picric acid hardens the skin well. A friend of mine always did this with a battalion in Sinai during the war with excellent results.

VITAGLASS.

DR. W. COLQUHOUN (Dunmurry, co. Antrim) asks whether there is any evidence for the assertion that vitaglass, after being subjected to the sun's rays for some time, becomes discoloured and impermeable to the ultra-violet rays.

INCOME TAX.

Purchase of Practice.

"**H. K.**" bought a practice with a three months' introduction on equal sharing terms as from April 1st, 1928, and is taking a partner as from July 1st, 1928, on a three-fifths and two-fifths basis. How should his liability be assessed?

* * The gross assessment should be based on the amount of his predecessor's earnings for the previous year. This amount will be divisible thus:

Former proprietor 1/2 of 1/4...	...	= 1/8.
Self 1/2 of 1/4 + 3/5 of 3/4	= 23/40.
Incoming partner 2/5 of 3/4	= 3/10.

The appropriate personal allowances will, of course, be deductible from the respective shares. If the profits of the practice for 1928-29 should fall short of the profits for 1927-28 from some specific cause then "H. K." and his partner can claim an adjustment when the former amount is ascertained.

Motor Car Transactions.

"**J. W. C.**" bought a car in June, 1924, for £300 and sold it in March, 1928, for £60, buying a car of a different make for £385. He claimed depreciation £40 for 1926-27 and £50 for 1927-28.

* * He can claim "obsolescence," but not "renewals," and also depreciation. The obsolescence claim should be for £300-£60-(£40+£50)=£170. (We are assuming that the depreciation was allowed, if it was not allowed the claim should be for £300-£60=£240.) The depreciation claim will be on £385 at 15 or 20 per cent.

"**W. J.**" bought a car in 1922 for £863 and sold it in 1926 for £150, when he bought another for £1,922. He had another car, which he bought in 1914 for £688 and sold in 1927 for £20, buying in replacement another car for £319. What allowances can he claim?

* * **Obsolescence allowance** (1) as an expense of the year 1926, £863-£150=£713; (2) as an expense of the year 1927, £319-£20=£299. **Depreciation allowance** for the financial year 1927-28, £1,922 at 15 per cent.=£288, and for 1928-29 (£1,922-£288=) £1,634+£319—that is, £1,953 at 15 per cent., £293. It should, however, be stated with regard to the obsolescence allowance that in the circumstances the title thereto is not beyond dispute for years as for which depreciation is also claimed, and the claim for 1926 may be out of date.

Depreciation on Car.

"**RUSTICANUS**" makes his accounts up to July 31st; he bought a new car on March 29th, 1928, and has claimed depreciation allowance for 1928-29 on the value of that car. The inspector of taxes, however, considers that the allowance should be made on the basis of the value of the car used at July 31st, 1927.

* * The course proposed by the inspector is the usual one and has been judicially approved. In this case, however, there are some grounds for the view taken by our correspondent—for example, the unusual length of time elapsing between the close of his account and the commencement of the year for which the allowance is made. In the long run the difference should disappear, and the point is, perhaps, hardly worth pressing. One means of avoiding the result that has been reached would be to make the next professional account for the eight months to March 31st, 1928, and apply for the 1928-29 assessment to be made not on the agreed figures, but on the amount of the profit for those eight months plus one-third of the profits for the previous twelve months. On that basis the new car would automatically come into the depreciation calculation for 1928-29.

LETTERS, NOTES, ETC.

THIRTY YEARS' SURVIVAL AFTER EXCISION OF TONGUE.

MR. J. MACWEN (Glasgow) writes: The following extract from a letter sent me by Dr. J. Robson Turner, Paisley, is self-explanatory, and may prove of interest to some of your readers.

A patient told me he had been at the funeral of R. F., aged 81, who had an operation at your father's [Sir William Macwen] hands for cancer of the tongue, thirty years ago. I thought the story so remarkable in the success of the operation, and the longevity of the patient, that I ought to draw your attention to it.

The man referred to by Dr. Turner had an excision of the whole tongue, together with the glands in the neck, performed as stated. He was said to have been of a silent disposition prior to operation, but he became very loquacious after it, and was ever ready to give the students examples of his powers of speech. It was generally believed in those days that removal of the tongue rendered the victim mute, and this patient's performance accordingly created much surprise. In those days likewise the phonograph was a comparatively recent and marvellous invention, and Dr. John Macintyre of Bath Street, Glasgow, took a record of this man's speech on a wax cylinder, using a recording needle, and, later, let my father and a visiting American surgeon friend hear the result over the telephone, which, likewise, was still something of a novelty.

SOME OLD MEDICAL BOOKS.

THERE were a few notable old medical books in Messrs. Hodgson's sale at their Chancery Lane rooms on May 16th, 17th, and 18th. Foremost in point of interest, perhaps, was a first edition of Peter Lowe's "The Whole Course of Chirurgery, wherein is briefly set downe the Cause, Signes, Prognostications and Curations of all sorts of Tumors, Wounds, Vicers, Fractures, Dislocations and all other Diseases usually practised by Chirurgeions, according to the opinion of all our ancient Doctours in Chirurgerie," published by T. Purfoot in 1597. This book is not recorded in the Short Title Catalogue, so it must be extremely rare. There was also a copy of the "Regimen Sanitatis Salerni," the English translation by Thomas Paynell, published in 1575; and another of the sixteenth century, probably earlier than the foregoing, was the "Practica Geraldii de Solo super nono Almansoris." Of the seventeenth century may be noted a late edition (1626) of Thomas Vicary's "English-man's Treasure, with the true Anatomie of Man's Body, whereunto are annexed many secrets appertaining to Chyrurgerie"; W. Baley's "Briefe Treatise touching the Preservation of the Eyesight" (1654); "A Short Treatise showing the causes and remedies of that General Disease . . . termed by many the Plague of the Guts; but it is very probable to be the Dysenteria, or Red Flux," by N. H. (1658); "Fons Salntis, or the Fountain of Health Opened," by T. Moulson (1665); and one or two others of minor interest.

SEA-SICKNESS AND TRAIN-SICKNESS.

"**M.D.**" writes: To those who are prone to suffer from *mal de voyage*, whether in trains, steamers, or in motor cars, there is one simple precaution which I can recommend—namely, that for several hours before and during their travel they should avoid partaking of tea and eggs. Several people by doing so have been able to undergo in comfort and even with enjoyment journeys which, taken after a meal containing either tea or eggs, and, worst of all, both, have produced severe nausea and sickness. I hope this information may enable many others to enjoy journeys which in the past have been only painful necessities to be endured.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 52, 53, 54, 55, 58, 59, and 60 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 219.